

## HEALTH CARE ASSESSMENT WORKSHEET

Beginning April 1, 2007, if you have more than 8 employees it will be necessary to determine if a Health Care Assessment Contribution will be due for the reporting quarter. Quarterly Health Care contributions are calculated by using the number of "Full Time Equivalent" (FTE) uncovered employees who worked for you during the reporting quarter. FTE is calculated by using the total number of hours worked by "uncovered" employees as defined below.

Use **520 hours** a quarter for salary-based employee (based on working 40 or more hours) or an employee working more than 40 hours.

Uncovered employee count:

Total # hours worked  
by uncovered employees

### Section I

If you do not offer to pay any part of Health Care costs:

Enter the total number of hours worked for all employees you employed during the reporting quarter on this line and proceed to "**Calculations**" section of this form.

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### Section II

If you do offer to pay some part of Health Care cost:

- Enter the total number of hours worked for all employees, who were offered and are eligible for coverage, but elect not to accept the coverage and have no other health care coverage.
- Enter the total number of hours worked for all employees who are not eligible for health care coverage offered by you., ie health care not available due to pre-existing health condition, until completion of probation, or for temporary employees.  
*(Employees enrolled in your health care coverage plan, who are not actually covered under such plan until a subsequent effective date of coverage, shall not be considered an uncovered employee, provided such intervening period is no longer than six months. Do not include these employees in your calculation of uncovered employees.)*

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### Calculations:

A. Enter the grand total of hours worked for all "uncovered employees" indicated above:

Line A

B. FTE = Divide figure indicated on line A by 520 and enter results here:  
*(Round down to the nearest whole number where applicable)*

Line B

C. Subtract **8\*** from line B and enter results here. This is the number of "uncovered" FTE for Health Care reporting purposes. *(\*8 is the number of exempt employees through June 30, 2008)*

Line C

D. Multiply line C by \$91.25 and enter the results here. This is your quarterly Health Care Contribution.

Line D